

<u>Line</u>	<u>Description</u>	<u>South Dakota Amount</u>
	(a)	(b)
1	<u>Distribution Account</u>	
2	2011	\$ 3,831
3	2012	586
4	2013	3,693
5	2014	(786)
6	2015	1,118
7	Total	<u>\$ 8,442</u>
8		
9	5 year average of Distribution Account	\$ 1,688
10		
11	Test Year Distribution Account Expense	\$ (786)
12		
13	Adjustment to Distribution Account Expense	\$ 2,474
14		
15	Adjustment to Transmission Account Expense	\$ (256,576)
16		
17	Total Facility Charge Adjustment to Test Year	<u>\$ (254,102)</u>

Sources:

Lines 2 through 6, column b: Email from Travis Jacobson to Brittany Mehlhaff on 2/12/16

Line 7, column b: sum of lines 2 through 6 column b

Line 9, column b: line 7 column b divided by 5

Line 13, column b: Line 9 column b minus line 11 column b

Line 15, column b: Schedule H-1 page 12 of 35

Lin3 17, column b: line 13 column b plus line 15 column b

Lines 16, 17, and 18, column c: Schedule H-1 Page 22 of 35